

West View Advice & Resource Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2017

CENSIS
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2017

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West View Advice & Resource Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

Reference and administrative details

Registered charity name	West View Advice & Resource Centre Limited
Charity registration number	1084632
Company registration number	02994776
Principal office and registered office	The Community Centre Miers Avenue Hartlepool TS24 9JQ

The trustees

D Wise
C J Simmons
J E Shaw
S Griffin
R W Cook
T Rogan

Company secretary V Evens

Accountant Censis
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Structure, governance and management

A board of 6 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

West View Advice & Resource Centre Limited

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2017

Objectives and activities

The objects of the charity are to:

- (1) improve the conditions of life of residents of Hartlepool by advancing education and providing recreational facilities including by managing a community centre; and
- (2) relieve poverty, sickness and distress of the residents of North East England, including by providing advice on welfare benefits and generally.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The provision of a resource centre offers much needed support to the residents of Hartlepool. The centre is fully resourced, Advice workers are available throughout the day offering advice on welfare and benefits together with any other advice which may be required.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The centre continues to serve the local community and other areas throughout Hartlepool. Our advice team is kept up to date with the many changes to our society and is highly regarded within the advice sector. This high regard has lead other organisations within the third sector to seek our support in advising local residents throughout the Hartelpool area.

With the support of our funders, the resource centre will continue to support and advise the general public. The trustees would like to thank our staff and all our volunteers for their continued support.

Financial review

The unrestricted funds of the charity as at 31 March 2017 amount to £108,578 of which free reserves (that is those not tied up in fixed assets) amount to £68,729.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

West View Advice & Resource Centre Limited

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2017

The trustees' annual report and the strategic report were approved on 12 July 2017 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'D Wise', written over a faint, illegible stamp.

D Wise
Trustee

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of West View Advice & Resource Centre Limited

Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of West View Advice & Resource Centre Limited *(continued)*

Year ended 31 March 2017

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CENSIS
Chartered accountant

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West View Advice & Resource Centre Limited

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Statement of Financial Activities (including income and expenditure account)

31 March 2017

		Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	111,570	211,167	322,737	279,736
Charitable activities	6	1,457	–	1,457	1,275
Other trading activities	7	24,082	–	24,082	28,262
Total income		<u>137,109</u>	<u>211,167</u>	<u>348,276</u>	<u>309,273</u>
Expenditure					
Expenditure on charitable activities		<u>153,550</u>	<u>211,167</u>	<u>364,717</u>	<u>281,094</u>
Total expenditure		<u>153,550</u>	<u>211,167</u>	<u>364,717</u>	<u>281,094</u>
Net (expenditure)/income and net movement in funds		<u>(16,441)</u>	<u>–</u>	<u>(16,441)</u>	<u>28,179</u>
Reconciliation of funds					
Total funds brought forward		<u>125,019</u>	<u>–</u>	<u>125,019</u>	<u>96,840</u>
Total funds carried forward		<u>108,578</u>	<u>–</u>	<u>108,578</u>	<u>125,019</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2017

		2017 £	2016 £
Fixed assets			
Tangible fixed assets	13	39,849	41,760
Current assets			
Debtors	14	5,347	4,953
Cash at bank and in hand		64,322	79,246
		69,669	84,199
Creditors: amounts falling due within one year	15	940	940
Net current assets		68,729	83,259
Total assets less current liabilities		108,578	125,019
Net assets		108,578	125,019
Funds of the charity			
Unrestricted funds		108,578	125,019
Total charity funds	16	108,578	125,019

Company registration number : 02994776

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12 July 2017, and are signed on behalf of the board by:



D Wise
Trustee

The notes on pages 9 to 15 form part of these financial statements.

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2017

	2017 £	2016 £
Cash flows from operating activities		
Net (expenditure)/income	(16,441)	28,179
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,911	1,911
Accrued income	–	(53,077)
<i>Changes in:</i>		
Trade and other debtors	(394)	(636)
Cash generated from operations	(14,924)	(23,623)
Net cash used in operating activities	(14,924)	(23,623)
Cash flows from financing activities		
Net decrease in cash and cash equivalents	(14,924)	(23,623)
Cash and cash equivalents at beginning of year	79,246	102,869
Cash and cash equivalents at end of year	64,322	79,246

The notes on pages 9 to 15 form part of these financial statements.

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Miers Avenue, Hartlepool, TS24 9JQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

West View Advice & Resource Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	25% reducing balance

4. Limited by guarantee

West View Advice & Resource Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Donations	843	—	843
Council Ward Budgets	2,000	—	2,000
Workers Education Association	1,420	—	1,420

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Grants			
Community Pool - Universal Welfare	–	109,494	109,494
The Henry Smith Charity	21,000	–	21,000
Kilmarnock Road	25,865	–	25,865
NTUC	–	17,297	17,297
HVDA - Clinical Commissioning Group	21,742	–	21,742
Thirteen Group	28,700	–	28,700
Macmillan Cancer Support	–	84,376	84,376
1989 Willan Trust	10,000	–	10,000
	<u>111,570</u>	<u>211,167</u>	<u>322,737</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	988	–	988
Council Ward Budgets	2,600	–	2,600
Grants			
Hadrian Trust	1,000	–	1,000
Community Pool - Universal Welfare	–	108,544	108,544
Hartlepool Borough Council - Welfare	–	540	540
Hartlepool Borough Council - Apprentice	1,000	–	1,000
Hartlepool Borough Council - Northgate	–	3,750	3,750
Lloyds TSB Foundation	–	10,100	10,100
HVDA - Clinical Commissioning Group	–	7,215	7,215
Thirteen Group	50,225	–	50,225
Macmillan Cancer Support	500	93,274	93,774
	<u>56,313</u>	<u>223,423</u>	<u>279,736</u>

West View Advice & Resource Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

6. Charitable activities

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Other	<u>1,457</u>	<u>1,457</u>	<u>1,275</u>	<u>1,275</u>

7. Other trading activities

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Room rental and training fees	14,550	14,550	17,493	17,493
Rent	4,000	4,000	4,000	4,000
Consultation fees	—	—	2,800	2,800
Property management fees	<u>5,532</u>	<u>5,532</u>	<u>3,969</u>	<u>3,969</u>
	<u>24,082</u>	<u>24,082</u>	<u>28,262</u>	<u>28,262</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2017	Total fund 2016
	£	£	£
General fund	153,321	153,321	51,485
Benefit advice & financial support	109,494	109,494	90,990
Macmillan Support	84,376	84,376	93,274
Lloyds TSB	—	—	10,100
Welfare Reform	—	—	21,844
Greggs Trust	—	—	5,000
HVDA CCG	—	—	7,215
NTUC	<u>17,297</u>	<u>17,297</u>	<u>—</u>
	<u>364,488</u>	<u>364,488</u>	<u>279,908</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u>1,911</u>	<u>1,911</u>

10. Independent examination fees

	2017	2016
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>940</u>	<u>940</u>

West View Advice & Resource Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	259,403	194,709
Social security costs	16,694	12,235
	<u>276,097</u>	<u>206,944</u>

The average head count of employees during the year was 16 (2016: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No.	No.
Charitable activities	15	12
Management & governance	1	1
	<u>16</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

12. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

13. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 Apr 2016 and 31 Mar 2017	<u>50,676</u>	<u>28,948</u>	<u>79,624</u>
Depreciation			
At 1 April 2016	11,610	26,254	37,864
Charge for the year	1,013	898	1,911
At 31 March 2017	<u>12,623</u>	<u>27,152</u>	<u>39,775</u>
Carrying amount			
At 31 March 2017	<u>38,053</u>	<u>1,796</u>	<u>39,849</u>
At 31 March 2016	<u>39,066</u>	<u>2,694</u>	<u>41,760</u>

14. Debtors

	2017	2016
	£	£
Prepayments and accrued income	<u>5,347</u>	<u>4,953</u>

West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

15. Creditors: amounts falling due within one year

	2017	2016
	£	£
Accruals and deferred income	940	940

16. Analysis of charitable funds

Unrestricted funds

	At 1st April 2016 £	Income £	Expenditure £	At 31st March 2017 £
General fund	76,019	108,409	124,850	59,578
Thirteen Group	21,000	28,700	28,700	21,000
Contingency fund	28,000	—	—	28,000
	<u>125,019</u>	<u>137,109</u>	<u>153,550</u>	<u>108,578</u>

Restricted funds

	At 1st April 2016 £	Income £	Expenditure £	At 31st March 2017 £
Benefit advice and financial support	—	109,494	109,494	—
Macmillan Cancer support	—	84,376	84,376	—
NTUC	—	17,297	17,297	—
	<u>—</u>	<u>211,167</u>	<u>211,167</u>	<u>—</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2017 £
Tangible fixed assets	39,849	39,849
Current assets	69,669	69,669
Creditors less than 1 year	(940)	(940)
Net assets	<u>108,578</u>	<u>108,578</u>